

Changes to legislation: There are currently no known outstanding effects for the Finance Act 2021, Cross Heading: Recovery of penalty. (See end of Document for details)

SCHEDULES

SCHEDULE 19

DEFERRING VAT PAYMENT BY REASON OF THE CORONAVIRUS EMERGENCY

Recovery of penalty

- 8 (1) If an amount is assessed and notified to a person under this Schedule then unless, or except to the extent that, the assessment is withdrawn or reduced, the amount is recoverable as if it were VAT due from the person.
- (2) In sub-paragraph (1), “VAT” has the same meaning as in VATA 1994 (see section 96 of that Act).

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